

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
Debtors. : (Jointly Administered)  
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Ref. Docket No. 16254  
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**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
 ) ss.:  
COUNTY OF NEW YORK )

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

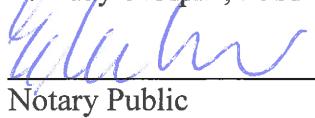
1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 26, 2011, I caused to be served the "Notice of Debtors' Motion Pursuant to Sections 105(a) and 363 of the Bankruptcy Code and Rule 9019 of the Federal Rules of Bankruptcy Procedure for Authorization to Settle and Satisfy Corporate Franchise Tax Claims of the New York State Department of Taxation and Finance," dated April 25, 2011, to which is attached the "Debtors' Motion Pursuant to Sections 105(a) and 363 of the Bankruptcy Code and Rule 9019 of the Federal Rules of Bankruptcy Procedure for Authorization to Settle and Satisfy Corporate Franchise Tax Claims of the New York State Department of Taxation and Finance," dated April 25, 2011 [Docket No. 16254], by causing true and correct copies to be:
  - a. delivered via electronic mail to those parties listed on the annexed Exhibit A,
  - b. delivered via facsimile to the party listed on the annexed Exhibit B, and
  - c. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.

3. All envelopes utilized in the service of the foregoing contained the following legend:  
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF  
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

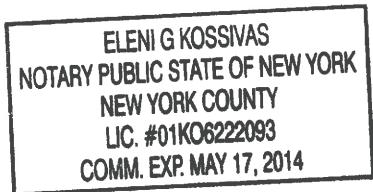


Panagiota Manatakis

Sworn to before me this  
27<sup>th</sup> day of April, 2011



Notary Public



## **EXHIBIT A**

**Email Addresses**

aaaronson@dilworthlaw.com	ashmead@sewkis.com
aalfonso@willkie.com	asnow@ssbb.com
abraunstein@riemerlaw.com	atrehan@mayerbrown.com
acaton@kramerlevin.com	aunger@sidley.com
acker@chapman.com	austin.bankruptcy@publicans.com
adam.brezine@hro.com	avenes@whitecase.com
adarwin@nixonpeabody.com	azylberberg@whitecase.com
Adiamond@DiamondMcCarthy.com	bankr@zuckerman.com
aeckstein@blankrome.com	bankruptcy@goodwin.com
aentwistle@entwistle-law.com	bankruptcy@morrisoncohen.com
afriedman@irell.com	bankruptcymatters@us.nomura.com
agbanknewyork@ag.tn.gov	barbra.parlin@hklaw.com
aglenn@kasowitz.com	bbisignani@postschell.com
agold@herrick.com	bcarlson@co.sanmateo.ca.us
ahammer@freebornpeters.com	bdk@schlamstone.com
aisenberg@saul.com	bgraifman@gkblaw.com
akantesaria@oppenheimerfunds.com	bguiney@pbwt.com
alesia.pinney@infospace.com	bill.freeman@pillsburylaw.com
alum@ftportfolios.com	bkmail@prommis.com
amarder@msek.com	bmanne@tuckerlaw.com
AMcMullen@BoultCummings.com	BMiller@mofo.com
amenard@tishmanspeyer.com	boneill@kramerlevin.com
Andrew.Brozman@cliffordchance.com	Brian.Corey@greentreecreditsolutions.com
andrew.lourie@kobrekim.com	bromano@willkie.com
angelich.george@arentfox.com	brosenblum@jonesday.com
ann.reynaud@shell.com	broy@rltlawfirm.com
anthony_boccanfuso@aporter.com	btrust@mayerbrown.com
aoberry@bermanesq.com	bturk@tishmanspeyer.com
aostrow@beckerglynn.com	bwolfe@sheppardmullin.com
apo@stevenslee.com	bzabarauskas@crowell.com
aquale@sidley.com	cahn@clm.com
araboy@cov.com	calbert@reitlerlaw.com
arahl@reedsmit.com	canelas@pursuitpartners.com
arheaume@riemerlaw.com	carol.weinerlevy@bingham.com
arlbank@pbfc.com	cbelisle@wfw.com
arosenblatt@chadbourne.com	cbelmonte@ssbb.com
arthur.rosenberg@hklaw.com	cbrotstein@bm.net
arwolf@wlrk.com	cgoldstein@stcwlaw.com
aseuffert@lawpost-nyc.com	chammerman@paulweiss.com
ashaffer@mayerbrown.com	chardman@klestadt.com

charles@filardi-law.com

charles\_malloy@aporter.com

charu.chandrasekhar@wilmerhale.com

chipford@parkerpoe.com

chris.donoho@lovells.com

christopher.schueller@bipc.com

clarkb@sullcrom.com

lynch@reedsmith.com

cmontgomery@salans.com

cohenr@sewkis.com

cp@stevenslee.com

cpappas@dilworthlaw.com

craig.goldblatt@wilmerhale.com

crmomjian@attorneygeneral.gov

cs@stevenslee.com

csalomon@beckerglynn.com

cschreiber@winston.com

cshore@whitecase.com

cshulman@sheppardmullin.com

ctatelbaum@adorno.com

cwalsh@mayerbrown.com

cward@polsinelli.com

cweber@ebg-law.com

cweiss@ingramllp.com

dallas.bankruptcy@publicans.com

daniel.guyder@allenover.com

dave.davis@isgria.com

david.bennett@tklaw.com

david.crichlow@pillsburylaw.com

david.heller@lw.com

david.seligman@kirkland.com

davids@blbglaw.com

davidwheeler@mvalaw.com

dbalog@intersil.com

dbarber@bsblawyers.com

dbaumstein@whitecase.com

dbesikof@loeb.com

dcimo@gjb-law.com

dckaufman@hhlaw.com

dcoffino@cov.com

dcrapo@gibbonslaw.com

ddavis@paulweiss.com

ddrebsky@nixonpeabody.com

ddunne@milbank.com

deggemann@kramerlevin.com

deggert@freebornpeters.com

demetra.liggins@tklaw.com

deryck.palmer@cwt.com

dfelder@orrick.com

dflanigan@polisinelli.com

dgrimes@reedsmith.com

dhayes@mcguirewoods.com

dheffer@foley.com

diconzam@gtlaw.com

dirk.roberts@ots.treas.gov

djoseph@stradley.com

dkleiner@velaw.com

dkozusko@willkie.com

dlemay@chadbourne.com

dlipke@vedderprice.com

dludman@brownconnery.com

dmcguire@winston.com

dmurray@jenner.com

dneier@winston.com

dodonnell@milbank.com

dove.michelle@dorsey.com

dowd.mary@arentfox.com

DPiazza@HodgsonRuss.com

draelson@fisherbrothers.com

dravin@wolffsamson.com

drose@pryorcashman.com

drosenzweig@fulbright.com

drosner@goulstonstorr.com

drosner@kasowitz.com

dshemano@pkllp.com

dspelefogel@foley.com

dtatge@ebglaw.com

dwddykhouse@pbwt.com

dwildes@stroock.com

dworkman@bakerlaw.com

easmith@venable.com

echang@steinlubin.com

ecohen@russell.com	heim.steve@dorsey.com
efleck@milbank.com	heiser@chapman.com
efriedman@friedumspring.com	hirsch.robert@arentfox.com
egeekie@schiffhardin.com	hollace.cohen@troutmansanders.com
eglas@mccarter.com	holsen@stroock.com
ehollander@whitecase.com	howard.hawkins@cwt.com
ekbergc@lanepowell.com	hseife@chadbourne.com
elevin@lowenstein.com	hsnovikoff@wlrk.com
eli.mattioli@klgates.com	icatto@kirkland.com
ellen.halstead@cwt.com	igoldstein@dl.com
emerberg@mayerbrown.com	ilevee@lowenstein.com
eobrien@sbchlaw.com	info2@normandyhill.com
eschaffer@reedsmith.com	ira.herman@tklaw.com
eschwartz@contrariancapital.com	isgreen@hhlaw.com
esmith@dl.com	israel.dahan@cwt.com
ezujkowski@emmetmarvin.com	iva.uroic@dechert.com
ezweig@optonline.net	jaclyn.genchi@kayescholer.com
fbp@ppgms.com	jacobsonn@sec.gov
feldsteinh@sullcrom.com	james.mcclammy@dpw.com
ffm@bostonbusinesslaw.com	james.sprayregen@kirkland.com
fyhman@mayerbrown.com	jamestecce@quinnmanuel.com
fishere@butzel.com	jamie.nelson@dubaiic.com
francois.janson@hklaw.com	jar@outtengolden.com
fsosnick@shearman.com	jason.jurgens@cwt.com
fyates@sonnenschein.com	jay.hurst@oag.state.tx.us
gabriel.delvirginia@verizon.net	jay@kleinsolomon.com
gbray@milbank.com	Jbecker@wilmingtontrust.com
george.davis@cwt.com	jbeemer@entwistle-law.com
geraci@thalergerbler.com	jbeiers@co.sanmateo.ca.us
ggitomer@mkbattorneys.com	jbird@polzinelli.com
giddens@hugheshubbard.com	jbromley@cgsh.com
gkaden@goulstonstorr.com	jcarberry@cl-law.com
glenn.siegel@dechert.com	jchristian@tobinlaw.com
gmoss@riemerlaw.com	Jdrucker@coleschotz.com
gravert@mwe.com	jdyas@halperinlaw.net
gspilsbury@jsslaw.com	jean-david.barnea@usdoj.gov
guzzi@whitecase.com	jeannette.boot@wilmerhale.com
harrisjm@michigan.gov	jeff.wittig@coair.com
harveystrickon@paulhastings.com	jeffrey.sabin@bingham.com
hbeltzer@mayerbrown.com	jeldredge@velaw.com
heidi@crumbielaw.com	jen.premisler@cliffordchance.com

jennifer.demarco@cliffordchance.com	jorbach@hahnhessen.com
jennifer.gore@shell.com	Joseph.Cordaro@usdoj.gov
jeremy.eiden@state.mn.us	joshua.dorchak@bingham.com
jessica.fink@cwt.com	jowen769@yahoo.com
jfalgowski@reedsmith.com	jowolf@law.nyc.gov
jflaxer@golenbock.com	joy.mathias@dubaiic.com
jfox@joefoxlaw.com	JPintarelli@mofo.com
jfreeberg@wfw.com	jpintarelli@mofo.com
jg5786@att.com	jporter@entwistle-law.com
jgarrity@shearman.com	jprol@lowenstein.com
jgenovese@gjb-law.com	jrabinowitz@rltlawfirm.com
jguy@orrick.com	jrsmith@hunton.com
jherzog@gklaw.com	jschwartz@hahnhessen.com
jhiggins@fdlaw.com	jsheerin@mcguirewoods.com
jhorgan@phxa.com	jshickich@riddellwilliams.com
jhuggett@margolisedelstein.com	jsmairo@pbnlaw.com
jhuh@ffwplaw.com	jstoll@mayerbrown.com
jim@atkinslawfirm.com	jtimko@allenmatkins.com
jjoyce@dresslerpeters.com	jtimko@shutts.com
jjtancredi@daypitney.com	jtougas@mayerbrown.com
jjureller@klestadt.com	judy.morse@crowedunlevy.com
jkehoe@sbtklaw.com	jwallack@goulstonstorrs.com
jlamar@maynardcooper.com	jwang@sipc.org
jlawlor@wmd-law.com	jwcohen@daypitney.com
jlee@foley.com	jweiss@gibsondunn.com
jlevitin@cahill.com	jwest@velaw.com
jlipson@crockerkuno.com	jwh@njlawfirm.com
jliu@dl.com	jwhitman@entwistle-law.com
jlovi@steptoe.com	k4.nomura@aozorabank.co.jp
jlscott@reedsmith.com	karen.wagner@dpw.com
jmaddock@mcguirewoods.com	KDWBankruptcyDepartment@kelleydrye.com
jmazermano@msek.com	keith.simon@lw.com
jmcginley@wilmingtontrust.com	Ken.Coleman@allenoverly.com
jmelko@gardere.com	ken.higman@hp.com
jmerva@fult.com	kgwynne@reedsmith.com
jmmurphy@stradley.com	kiplok@hugheshubbard.com
jmr@msf-law.com	kkelly@eblglaw.com
john.monaghan@hklaw.com	klyman@irell.com
john.rapisardi@cwt.com	kmayer@mccarter.com
john@crumbielaw.com	kobak@hugheshubbard.com
joli@crlpc.com	kor@orrick.com

KOstad@mofo.com	martin.davis@ots.treas.gov
kovskyd@pepperlaw.com	Marvin.Clements@ag.tn.gov
kowens@foley.com	matt@willaw.com
kpiper@steptoe.com	matthew.klepper@dlapiper.com
kressk@pepperlaw.com	mbenner@tishmanspeyer.com
KReynolds@mklawnyc.com	mberman@nixonpeabody.com
krosen@lowenstein.com	mbienenstock@dl.com
kuehn@bragarwexler.com	mbossi@thompsoncoburn.com
kurt.mayr@bglp.com	mcademartori@sheppardmullin.com
lacyr@sullcrom.com	mcordone@stradley.com
Landon@StreusandLandon.com	mcto@debevoise.com
lathompson@co.sanmateo.ca.us	mdorval@stradley.com
lawallf@pepperlaw.com	meltzere@pepperlaw.com
lberkoff@moritthock.com	metkin@lowenstein.com
Lee.Stremba@troutmansanders.com	mfeldman@willkie.com
lgranfield@cgsh.com	mgordon@briggs.com
lhandelsman@stroock.com	mgreger@allenmatkins.com
linda.boyle@twtelecom.com	mh1@mccallaraymer.com
lisa.ewart@wilmerhale.com	mhanchet@mayerbrown.com
lisa.kraidi@allenavery.com	mhopkins@cov.com
LJKotler@duanemorris.com	michael.frege@cms-hs.com
lmarinuzzi@mofo.com	michael.kim@kobrekim.com
Lmay@coleschotz.com	millee12@nationwide.com
lmcgowen@orrick.com	miller@taftlaw.com
lml@ppgms.com	mimi.m.wong@irs counsel.treas.gov
lnashelsky@mofo.com	mitchell.ayer@tklaw.com
loizides@loizides.com	mjacobs@pryorcashman.com
lromansic@steptoe.com	mjedelman@vedderprice.com
lscarcella@farrellfritz.com	MJR1@westchestergov.com
lschweitzer@cgsh.com	mkjaer@winston.com
lthompson@whitecase.com	mlahaie@akingump.com
lubell@hugheshubbard.com	MLandman@lcbf.com
lwhidden@salans.com	mlynch2@travelers.com
mabrams@willkie.com	mmendez@hunton.com
MAOFILING@CGSH.COM	mmooney@deilylawfirm.com
Marc.Chait@standardchartered.com	mmorreale@us.mufg.jp
margolin@hugheshubbard.com	mneier@ibolaw.com
mark.deveno@bingham.com	monica.lawless@brookfieldproperties.com
mark.ellenberg@cwt.com	mpage@kelleydrye.com
mark.houle@pillsburylaw.com	mprimoff@kayescholer.com
mark.sherrill@sutherland.com	mpucillo@bermanesq.com

mrosenthal@gibsondunn.com	rajohnson@akingump.com
mruetzel@whitecase.com	ramona.neal@hp.com
mschimel@sju.edu	ranjit.mather@bnymellon.com
mshiner@tuckerlaw.com	rbeacher@pryorcashman.com
msiegel@brownrudnick.com	rbyman@jenner.com
mspeiser@stroock.com	rdaversa@orrick.com
mstamer@akingump.com	relgidely@gjb-law.com
mvenditto@reedsmith.com	rleischer@pryorcashman.com
mwarren@mtb.com	rfrankel@orrick.com
ncoco@mwe.com	rfriedman@silvermanacampora.com
neal.mann@oag.state.ny.us	rgmason@wlrk.com
ned.schodek@shearman.com	rgraham@whitecase.com
newyork@sec.gov	rgraham@whitecase.com
nfurman@scottwoodcapital.com	rhett.campbell@tklaw.com
Nherman@morganlewis.com	richard.lear@hklaw.com
nissay_10259-0154@mhmjapan.com	richard.levy@lw.com
nlepore@schnader.com	richard.tisdale@friedfrank.com
notice@bkcylaw.com	ritkin@steptoe.com
oipress@travelers.com	RJones@BoultCummings.com
omeca.nedd@lovells.com	RLevin@cravath.com
paronzon@milbank.com	rmatzat@hahnhessen.com
patrick.oh@freshfields.com	rnetzer@willkie.com
paul.turner@sutherland.com	rnorton@hunton.com
pbattista@gjb-law.com	robert.bailey@bnymellon.com
pbosswick@ssbb.com	robert.dombroff@bingham.com
pdublin@akingump.com	robert.henoch@kobrekim.com
peisenberg@lockelord.com	robert.malone@dbr.com
peter.gilhuly@lw.com	Robert.yalen@usdoj.gov
peter.macdonald@wilmerhale.com	robertdakis@quinnmanuel.com
peter.simmons@friedfrank.com	Robin.Keller@Lovells.com
peter@bankrupt.com	roger@rnagioff.com
pfeldman@oshr.com	ronald.silverman@bingham.com
phayden@mcguirewoods.com	rqureshi@reedsmith.com
pmacy@sonnenschein.com	rreid@sheppardmullin.com
ppascuzzi@ffwplaw.com	rroupinian@outtengolden.com
ppatterson@stradley.com	rrussell@andrewskurth.com
psp@njlawfirm.com	rterenzi@stcwlaw.com
ptrostle@jenner.com	RTrust@cravath.com
pwright@dl.com	russj4478@aol.com
r.stahl@stahlzelloe.com	rwasserman@cftc.gov
raj.madan@bingham.com	rwyron@orrick.com

s.minehan@aozorabank.co.jp	sshimshak@paulweiss.com
sabin.willett@bingham.com	steele@lowenstein.com
sabramowitz@velaw.com	stephen.cowan@dlapiper.com
sagolden@hhlaw.com	steve.ginther@dor.mo.gov
Sally.Henry@skadden.com	steven.troyer@commerzbank.com
sandyscafaria@eaton.com	steven.wilamowsky@bingham.com
Sara.Tapinekis@cliffordchance.com	Streusand@StreusandLandon.com
sbernstein@hunton.com	susan.schultz@newedgegroup.com
scargill@lowenstein.com	susheelkirpalani@quinnemanuel.com
schannej@pepperlaw.com	swolowitz@mayerbrown.com
Schepis@pursuitpartners.com	szuch@wiggin.com
schnabel.eric@dorsey.com	tannweiler@greerherz.com
schristianson@buchalter.com	tarbit@cftc.gov
schwartzmatthew@sullcrom.com	tbrock@ssbb.com
scottshelley@quinnemanuel.com	tduffy@andersonkill.com
scousins@armstrongteasdale.com	teresa.oxford@invescoaim.com
sdnyecf@dor.mo.gov	TGoren@mofo.com
sehlers@armstrongteasdale.com	thaler@thalergerbler.com
sfelderstein@ffwplaw.com	thomas.califano@dlapiper.com
sfineman@lchb.com	thomas.ogden@dpw.com
sfox@mcmuirewoods.com	Thomas_Noguerola@calpers.ca.gov
sgordon@cahill.com	timothy.brink@dlapiper.com
sgubner@ebg-law.com	timothy.palmer@bipc.com
shannon.nagle@friedfrank.com	tjfreedman@pbnlaw.com
sharbeck@sipc.org	tkarcher@dl.com
shari.leventhal@ny.frb.org	tkiriakos@mayerbrown.com
shgross5@yahoo.com	tlauria@whitecase.com
sidorsky@butzel.com	tmacwright@whitecase.com
slerner@ssd.com	tmayer@kramerlevin.com
slevine@brownrudnick.com	tnixon@gklaw.com
SLoden@DiamondMcCarthy.com	toby.r.rosenberg@irs counsel.treas.gov
smayerson@ssd.com	tony.davis@bakerbotts.com
smillman@stroock.com	tslome@msek.com
smulligan@bsblawyers.com	ttracy@crockerkuno.com
snewman@katskykorins.com	twheeler@lowenstein.com
sory@fdlaw.com	ukreppel@whitecase.com
spiotto@chapman.com	vdagostino@lowenstein.com
splatzer@platzerlaw.com	Villa@StreusandLandon.com
squigley@lowenstein.com	vmilione@nixonpeabody.com
SRee@lcbf.com	vrubinstein@loeb.com
sselbst@herrick.com	walter.stuart@freshfields.com

wanda.goodloe@cbre.com  
WBallaine@lcbf.com  
wbenzija@halperinlaw.net  
wcurchack@loeb.com  
wfoster@milbank.com  
william.m.goldman@dlapiper.com  
wiltenburg@hugheshubbard.com  
wisotska@pepperlaw.com  
wk@pwlawyers.com  
woconnor@crowell.com  
wrightth@sullcrom.com  
wsilverm@oshr.com  
wswearingen@llf-law.com  
wtaylor@mccarter.com  
wzoberman@bermanesq.com  
yamashiro@sumitomotrust.co.jp  
YUwatoko@mofo.com

## **EXHIBIT B**

Name	Fax
OFFICE OF US TTEE: TH DAVIS E GASPARINI A SCHWARTZ	(212) 668-2255

## **EXHIBIT C**

OFFICE OF THE US TRUSTEE  
TRACY HOPE DAVIS, ESQ.  
ELISABETTA G. GASPARINI, ESQ.  
ANDREA B. SCHWARTZ, ESQ.  
33 WHITEHALL STREET, 21ST FLOOR  
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE  
SPECIAL PROCEDURES BRANCH  
ATTN: DISTRICT DIRECTOR  
290 BROADWAY  
NEW YORK, NY 10007

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE,  
BUILDING 9, ROOM 123, W. A. HARRIMAN CAMPUS,  
ALBANY, NY 12227-0001,  
ATTN: DAVID J. DEMETER, DIRECTOR, OFFICE OF COUNSEL